

Technique of measurement of value of the human capital as intangible asset of corporation

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Abstract

Development of economy of knowledge is connected with practical application of the theory of the human capital in which the human capital becomes an intensive factor of development. It assumes search of new methods and tools of a quantitative assessment of considered category and its influence on results of activity of corporation. In this article the author offers a technique of measurement of cost of the human capital based on the western approach of an assessment of profitability of the personnel and investments into its training. She will allow to develop effectively possibilities of employees, in due time to reveal problem areas in human resource management, to involve all capacity of the organization and to provide growth of value of corporation.

Keywords

Cost, Efficiency, Human capital, Technique, Value added